NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT.

LOCAL SELF-GOVERNMENT AND PUBLIC HEALTH SECRETARIAT.

Dated 8th January 1957.

No. L. 14276—Mi. 67-56-67. In pursuance of Section 29 of the Mysore Town Municipalities Act, 1951 (Mysore Act No. XXII of 1951), it is hereby notified that Shri Thimmegowda, has been elected as Councillor of the Mirle Town Municipal Council of the Mysore District at the Bye-election for XIII Division.

By Order and in the name of the Governor,

S. A. L. RAZVI,
Secretary to Government,
Local Self-Government and
Public Health Departments.

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OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, TURUVEKERE.

Notification dated 24th June 1956.

No. H.C. 55—52-53. In continuation of this office notification of even number dated 21st December 1953, it is hereby notified for the information of the public of Turuvekere Town that the Municipal Council, at their meeting held on 30th October 1953, have resolved to adopt the Bye-laws and Rules for the levy and recovery of Toll on the Vehicles entering the limits of Town Municipality, Turuvekere, on the basis of the Model Bye-laws and Rules framed by Government. The draft bye-laws and rules so proposed to be adopted are appended hereunder, and a copy of the same is affixed on the Notice Board of the Municipal Office, Turuvekere, which may be seen on working days during office hours.

Any inhabitant of the Municipality objecting to the proposed levy may, within one month from the date of this notification, prefer his objection in writing, to the President, Town Municipal Council, Turuvekere. Objections received after the prescribed date will not be considered.

Draft Bye-laws relating to the levy and recovery of Toll on vehicles entering the limits of Town Municipality Turuvekere, adopted by the Town Municipal Council, Turuvekere, under Section 48 (2) of the Town Municipalities Act, 1951 on the basis of the Model Bye-laws framed by Government under Section 48 (1)(s) of Town Municipalities Act, 1951.

1 The Municipal Council shall establish Toll-gates for the purpose of collecting tolls on the several routes leading into the Town and notify the location of such toll-gates.

2 The toll-gates shall be called "The Turuvekere Town Municipal Toll-Gates."

3 No vehicle liable to the payment of Toll, shall enter into the municipal limits except by one of the Toll-gates described hereunder.

NAMES OF TOLL-GATES AND ROADS.

(1) Tiptur Toll-Gate.
(2) Banasandra Toll-Gate.
(3) Mayasandra Toll-Gate.
(4) Dabbeghatta Toll-Gate.

4 The Municipal Council shall have power to change, *add* to or combine the existing Toll-gate if they consider that such a course is necessary for the proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5 No toll shall be levied on through traffic. The time limit for through traffic from one end to the other end of the town shall be one hour.

6 Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-gate of entry into the Town limits through which he desires to pass.

7 Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll, to the person in charge of such toll-gates.

8 If, on such information, the person in charge of the toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user shall pay such tolls at the prescribed rates. But if he considers that the owner or user is entitled for exemption, after looking into the pass or permit, if any, the person in charge of the toll shall permit him to proceed.

9 *Penalties.*—Any person who violates or commits breach of the above bye-laws shall render himself liable before a Magistrate to a fine which may extend to Rupees Twenty.

Draft rules relating to the levy and recovery of Toll adopted by the Municipal Council, Turuvekere, under Section 61 (b) (iii) of the Town Municipalities Act, 1951, based on the Model Rules framed by Government under Section 46 (1)(h) of the Act, on vehicles entering the limits of Turuvekere Town.

1 Tolls at the rates mentioned in the schedule shall be levied upon the vehicles specified therein entering the Municipality and shall be paid on demand.

2 The person in charge of the Toll-gate shall give the person paying the toll a proper receipt showing the amount received, the date and hour of payment and the description or marks of identification of the vehicles.

3 *Exemptions.*—In the following classes of vehicles no toll shall be levied :—

(1) Vehicles used for the passage of troops or the conveyance of the property of Governor of Mysore, or of Government Stores or of any other Government property, or for the passage of Military or Police Officers on duty or for the conveyance of any person or property in their custody.

(2) Vehicles belonging to or employed by the Municipal Council.

(3) Vehicles licensed or registered by the Municipal Council during the period for which they have been so licensed or registered.

4 Toll shall be levied only once in respect of each vehicle passing through the Toll-gates of the Municipality, on any day, counted from sunrise to sunrise irrespective of the number of times the vehicle enters the municipality or the different routes it enters.

5 The person in charge of the Toll-gates shall be bound to maintain a proper account of the daily collection and the traffic passing through the toll-gate and it must be produced for inspection whenever called upon by the President, Vice-President or the Executive Officer of the Municipality.

6 Any person may, before the expiry of the period mentioned in the permit, apply in writing to the President for renewal of the permit.

7 Whenever a person who has compounded for a definite period desires to discontinue to run his vehicle within the period he may apply for the refund of the balance of money, if any, paid by him in advance and on reasonable cause being shown, the President may refund the excess amount, if any, paid by him, provided that no refund shall be allowed for a sum less than one-third of the aggregate amount due for the period for which the composition is effected. All applications for such refund shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsoever.

REFUNDS.

8 Any person from whom Toll has been recovered unauthorisedly or in excess of the amounts *prescribed in* respect of any particular vehicle may apply in writing

g with the receipt to the President of the Municipality he refund of the amount paid, within one month from payment of such toll. Thereupon the President may the claim investigated and disposed of.

GENERAL.

If the right of collection of Toll has been framed out, composition fees collected by the President shall be at the credit of the contractor and adjusted towards dues in the final instalment for the year.

SCHEDULE

	Rs.	a.	p.
On every motor tricycle or bicycle or trailer attached to motor car	0	4	0
On every four-wheeled carriage	0	8	0
On every two-wheeled carriage on springs other than jutka	0	4	0
On every jutka laden	0	2	0
On every jutka unladen	0	1	0
On every other vehicle with springs including a tricycle or bicycle	0	2	0
On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses or mules, if laden	0	4	0
On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses or mules, if not laden	0	2	0
On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse, pony, ass or mule, if laden	0	2	0
On every cart or other vehicle not on spring drawn by a single bullock, buffalo, horse, pony, ass or mule, if not laden	0	1	0

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Notification dated 29th June 1955.

No. H.C. 55—52-53. In continuation of this office otification of even number dated 25th November 1954, otice is hereby given to the inhabitants of Turuvekere own that the Municipal Council, Turuvekere, has resolved their meeting held on 22nd October 1954 to adopt the odel Bye-laws and Rules relating to the numbering and gistration of vehicles liable for taxation in Turuvekere own on the basis of the model bye-laws and rules framed the Government, as appended below. A copy of the e-laws and rules proposed to be adopted is affixed on the otice board of the Municipal Office also which may be en on any working day during office hours.

Any inhabitant of the Municipality objecting to the id levy may, within one month from the date of this otification, prefer his objection in writing, to the President, own Municipal Council, Turuvekere. Objections received fter that date will not be considered.

Bye-laws for the numbering and registration of vehicles a Turuvekere Town, proposed to be adopted by the Municial Council, under Section 48 (1) (*i*) of the Town Municialities Act, 1951.

1. Any person who is the owner of a carriage, bicycle or ricycle liable to taxation in the Municipality shall register uch carriage bicycle or tricycle at the Municipal Office ithin thirty days of these bye-laws coming into force, or within thirty days of his newly coming into possession of uch carriage, bicycle or tricycle. He shall also when he ontinues to be in possession of such carriage bicycle or ricycle, renew the registration at the said office either for he half year within thirty days from 1st April, or thirtyne days from 1st October, or for a year within thirty days rom 1st April each year.

Explanation No. 1.—'**Owner**' in these bye-laws includes he person in charge of possession for the time being of the arriage bicycle or tricycle.

Explanation No. 2.—'**Carriage**' means any wheeled ehicle drawn by a horse, bullock or other animal or pushed ulled by a man, but does not include tricycles constructed or use by children below the age of twelve years and erambulators.

2. The above registeration shall be made on payment of he yearly or half yearly tax on such carriage, bicycle or ricycle as prescribed under the rules in force in the unicipality.

3. A disc bearing the register number shall be issued ree of cost, to each carriage, bicycle or tricycle thus egistered.

4. No carriage, bicycle or tricycle thus registered shall be used without its number disc being conspicuously attached to it or the number being prominently painted thereon.

5. Any person who contravenes any of the foregoing bye-laws shall, on conviction before a Magistrate, be punishable with fine which may extend to rupees **fifty**.

Rules for the levy of Tax on Vehicles and Animals used for riding, burden or draught and kept for use within Turuvekere Town Municipality proposed to be adopted by the Municipal Council under Section 61 (*b*) (11) of the Town Municipalities Act, 1951.

1. A tax at the rate specified in the following Schedule shall be payable by the owners in respect of vehicles and animals of the description mentioned in the said schedule, which are used for riding, burden or draught and kept for use within the Turuvekere Town Municipality.

SCHEDULE.

		Rs.
1	For every four wheeled vehicle with springs constructed to be drawn by two or more horses.	10
2	For every four wheeled vehicle with springs constructed to be drawn by a horse or a bull or bullocks or by two or more horses, under thirteen hands bull or bullocks.	5
3	For every two wheeled vehicle with springs constructed to be drawn by one or more horses bull or bullocks.	3
4	For every other vehicle with springs	2
5	For every vehicle without springs constructed to be drawn by bull or bullocks, horse or horses.	2
6	For every bicycle or tricycle	2

2. *Exemptions.*—In the following classes of vehicles no tax shall be levied :—

1 Vehicle or animal belonging to Government and used solely for public purpose and not used or intended to be used for purpose of profit.
2 Vehicle or animal belonging to Central Government.
3 Vehicle or animal belonging to H. H. the Rajapramukh.
4 Vehicles or animals kept by the members of the Mysore Police Force for the performance of their official duties.

3. *Refund of Tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year or year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year or year;
(b) if the vehicle has been under repairs or standing at a carriage-makers's or cycle dealer's during the whole of the half year or year;
(c) if the animal certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used;

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year or year he shall be deemed to have owned and had charge of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5. *Vehicles or animals changing hands.*—If a half-year or years tax has been levied in respect of a vehicle or animal, no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands in the currency of the said half-year or year

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....., *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, BELLUR, MANDYA DISTRICT.

Notification dated 5th January 1957.

No. O.C. 44—56-57. Notice is hereby given to the inhabitants of the Municipality of Bellur Town, that the Municipal Council desires to adopt the Bye-law, relating to numbering and registration of vehicles in the Municipality, framed in accordance with the model bye-law *vide* Government Notification No. L. 13292—Ml. 82-51-18, dated 19th February 1952, in lieu of the Bye-laws and rules in accordance with the minor Municipality Act and Rules, which will be suspended from operation soon after this Bye-law and Rules appended is given effect to.

Any inhabitant of the Municipality objecting to the proposed Bye-law and rules may, within one month from the date of this Notification, send his objection in writing to the President, Municipal Council, Bellur.

Bye-laws for the Numbering and Registration of Vehicles in Town Municipality, Bellur, Mandya District.

1. Any person who is the owner of a carriage, bicycle or tricycle liable to taxation as per schedule in the Municipality shall register such carriage, bicycle or tricycle at the Municipal Office within thirty days of these bye-laws coming into force or within thirty days of his newly coming into his possession of such carriage, bicycle or tricycle. He shall also, when he continues to be in possession of such carriage, bicycle or tricycle renew the registration at the said office for one year within thirty days from 1st April of each year.

Explanation No. 1.—"Owner" in these Bye-laws includes the person in charge of possession for the time being of the carriage, bicycle or tricycle.

Explanation No. 2.—"Carriage" means any wheeled vehicle which is drawn by a horse, bullock or other animal or pushed or pulled by a man but does not include tricycle constructed for use by children below the age of twelve years and perambulators.

2. The above registration shall be made on payment of the yearly tax on such carriage, bicycle or tricycle as prescribed under the rules in force in this Municipality.

3. A disc bearing the register number shall be issued free of cost to such carriage, bicycle or tricycle thus registered. In the event of the disc being lost, a duplicate will be issued on payment of a fee of annas eight only. In the case of carriages, the number will be painted prominently thereon.

4. No carriage, bicycle or tricycle thus registered shall be used without its number disc being conspicuously attached to it or the number being prominently painted thereon.

5. Any person who contravenes any of the foregoing bye-laws shall, on conviction before a Magistrate, be punishable with a fine which may extend to rupees fifty.

Notification dated 5th January 1957.

No. O.C. 44—56-7. Notice is hereby given to the inhabitants of the Municipality, Bellur, Mandya District that the Municipal Council desires to impose the tax defined in the following rules in lieu of the existing rules under taxation rules of minor Municipalities Act which will be suspended from operation soon after the proposed Rules is given effect to.

Any inhabitant of the Municipality objecting to the proposed tax, may within one month from the date of this Notification send his objection in writing to the President, Municipal Council.

RULES.

1. A tax at the rates specified in the following schedule shall be payable by the owners in respect of vehicles and animals for the description mentioned in the said schedule which are used for riding, burden or drought and kept for use within the Municipality excluding cesses.

SCHEDULE.

		Rs.	a.	p.	
1.	*Bicycle*	2	0	0	Each per year
2.	Cart with springs	3	0	0	,,
3.	Double bullock cart	2	0	0	,,
4.	Single bullock cart	1	0	0	,,

2. Exemptions.—In the following classes no tax shall be levied. (1) Exemption of tax will be granted for the following persons for one vehicle only.

(*a*) President and Vice-President of the Bellur Municipality.

(*b*) Officials of the Bellur Municipality.

(*c*) Assistant Surgeon, L. F. D., Bellur.

(*d*) P.W. Officers at Bellur Town.

(*e*) Police Officers.

(*f*) Revenue Inspector of the Hobli.

3. Refund of tax.—When the tax due in respect of any vehicle or animal has been paid for any year, the owner or the person in charge there of shall be entitled to the sum paid.

(*a*) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half-year or year.

(*b*) If the vehicle has been under repairs or standing at a carriage maker's or cycle dealer's during the whole of the half-year.

(*c*) If the animal certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

4. Method of calculating liability to tax.—When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different period in one half-year or year he shall be deemed to have owned and had charge of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5. Vehicles or animals changing hands.—If a half-years or a years tax has been levied in respect of a vehicle or animal, no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year or year.

2304

Notification dated 5th January 1957.

No. O. C. 46—56-57. Notice is hereby given to the inhabitants of the Municipality of Bellur Town, that the Municipal Council desires to adopt the following Bye-laws for regulating the licensing of Shaving and Hair-Dressing Saloons within the Municipal limits of Town Municipality, Bellur.

Any inhabitants of the Municipality objecting to the proposals may within one month from the date of publication of this notification in the *Mysore Gazette*, send his objections in writing to the President, Town Municipal Council, Bellur.

Bye-laws for Shaving and Hair-Dressing Saloons.

1. (*a*) Any person wishing to use any premises as a barber shop or hair-dressing saloon within the limits of the Municipality, shall apply for a license to the President, Municipal Council, Bellur, who may grant the license applied for or require the applicant to effect such improvements as in the President's opinion are necessary, before his application can be considered or may refuse to grant the license if, in his opinion, the premises are unsuitable for the purpose.

(*b*) Applications shall be made to the President within one month of the commencement of each official year for renewal of all licenses granted under these bye-laws.

2. No person shall use any premises as a barber shop or hair-dressing saloon unless they have a floor space of not less than 10 ft. by 8 ft. and a height of not less than 10 ft. with proper lighting and ventilation and unless they are constructed of masonry or of such other materials as may be approved by the President, in consultation with the District Health Officer and every part thereof is constructed of non-inflamable material.

3. Each barber shall display his license in a conspicuous part of his shop so that it may be readily seen by the public.

4. Every person in charge of such premises shall cause every part of the floor in such premises be paved or otherwise made impervious and such flooring shall at all times be kept in good order and repair. He shall cause every part of the walls of the premises to be lime-washed at least twice in a year in the months of April and October or more often, if so required by the President.

5. All basins for washing and all sinks and washing places on the premises shall be efficiently drained by pipes which shall, if necessary be trapped and connected to the Municipal drain.

6. The floor shall be swept at least three times a day 1) before commencement of the work, (2) at noon and 3) at the close of each day's work followed by a wash rith a disinfectant solution.

7. All tables and other articles of furniture shall have mooth and even surfaces and shall be washed and cleaned aily and kept free from accumulations of hair, dirt and lthy substances.

8. All hair and sweepings shall be collected at frequent ntervals and deposited in moveable sanitary bin made of alvanised iron or other equally suitable and impervious naterials with a close fitting covering lid and emptied into ihe municipal dust-bin as often as necessary.

9. Within or adjoining the premises, a washing place vith sufficient water shall be provided and any vessel stilised for the storage of water shall be kept scrupulously leaned and covered with mosquieto proof covers.

10. The premises shall be provided with means for ecuring a supply of boiled water for the purpose of terilising implements and washing the appliances in daily se.

11. Razors and other instruments used for a customer hall be rendered safe immediately after such use by being horoughly cleaned and dipped for at least two minutes in boiling water or in a disinfecting solution as may be pproved by the Municipal President in consultation with ihe District Health Officer.

12. Every shaving mug and brush shall be thoroughly insed in hot water or other disinfecting solution as may be approved by the President after each occasion they are sed during the course of the day. No shaving stick or soap sha l be directly applied to the face for shaving.

13. At the end of each day every brush, towel, apron, omb and other implements used in the premises shall be terilised by being immersed in boiling water or disinfected in such manner as may be approved by the President in consultation with the District Health Officer.

14. Alum or any other similar material used to stop the flow of blood shall be applied in powder or liquid form only. No person shall use powder puffs, lump alum, sponge or finger bowls in a barber shop or hair-dressing saloon.

15. Utmost cleanliness shall be observed by the barbers in their work. They shall wear clean clothes and wash their hands thoroughly with soap and water after serving each customer. The hands of a barber or operator shall, after the customer is served, in addition to being washed with soap and water, be dipped for not less than two minutes in such disinfectant as may be approved by the District Health Officer.

16. No barber who is suffering from an infectious skin disease or any other infectious ailment shall be allowed to attend customers or to be present on the licensed premises.

17. No leper or any other person suffering from any visible skin disease, open-sore or any loathsome or dangerous disease shall be admitted or be served in such premises.

18. Each shop or saloon shall keep for daily use not less than six towels and six aprons.

19. Whoever commits a breach of any of the above bye-laws shall, on conviction, be punished with fine which may extend to Rupees Fifty.

Rules for the grant of licenses for Shaving and Hair-Dressing Saloon.

1. A fee of one rupee shall be paid along with the application for the grant of a license to the person who wishes to use any premises as a barber shop or hair-dressing saloon.

2. The license is renewable every year and a renewal fee of one rupee shall be paid for the renewal of the license for the period commencing from 1st April of every year.

3. No refund of the fee paid shall be made under any circumstances, provided that when the application for the grant or renewal of a license is rejected, the fee paid shall be refunded.

2800

406

Notification dated 5th January 1957.

No. O.C. 47—56-7. Notice is hereby given to the inhabitants of the Municipality of Bellur Town, that the Municipal Council desires to adopt the rules for regulating the collection of the duty on transfers of immovable property, the payment thereof to the Municipal Council, and the deduction of any expenses incurred by the Government in the collection thereof.

Any inhabitants of the Municipality objecting to the proposals may within one month from the date of publication of this notification in the *Mysore Gazette*, send his objection in writing to the President, Town Municipal Council, Bellur.

RULES.

1 The transfer duty imposed under sub-clause (xiii) of Clause (*b*) of Section 61 and Section 65 of the Mysore Town Municipalities Act, 1951 on instrument of sale, gift and mortgage of immovable property situated within the limits of the Town Municipal Council, Bellur, where the levy of surcharge has been sanctioned by Government, executed after the introduction of the above duty, shall be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

2 (*i*) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer, he shall see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of the property situated within the limits of the said Municipality as required by Section 65 of the Mysore Town Municipalities Act, 1951.

(*ii*) If the said particulars be not so separately set forth in any such instrument, the said officer must impound it and forward it to the nearest officer exercising powers of a Deputy Commissioner, under Section 40 of the Mysore Stamp Act, 1900, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 65 of the Mysore Town Municipalities Act, 1951.

3 (*i*) Every Registering Officer who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900 and the transfer duty imposed by the Mysore Town Municipalities Act, 1951. If the Registering Officer has jurisdiction over more than one Municipality, separate accounts shall be maintained for each Municipality. In these accounts, the duty recovered by other Registering Officers in respect of the properties, situated in the respective Town Municipalities, shall also be included.

(*ii*) The said accounts shall be consolidated quarterly, under the orders of the Inspector-General of Registration and each quarterly consolidated account shall be sent by him to the Accountant General, Mysore, Bangalore, within two months after the close of the quarter.

4 If in any case, it be impossible to recover the full duty payable on the instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

5 The Accountant General, Mysore, Bangalore, shall within three months after the close of each quarter, arrange to pay the President of the Municipal Council, Bellur, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

6 A commission of one per cent shall be paid to the State Government for the collection of transfer duty and the same shall be deducted before payment of the amount due under these Rules to the Municipal Council concerned.

B. J. SURENDRA KUMAR,
President.

2301

Notification dated 6th January 1957.

No. 48—56-57. Notice is hereby given to the inhabitants of the Municipality of Bellur Town, that the Municipal Council desires to adopt the Bye-laws and rules for the levy and recovery of octroi in this Municipality, framed in accordance with the model bye-laws and rules framed by the Government in No. L. 14388—Ml. 152-52-19, dated 24th November 1952 in lieu of the Bye-laws and rules in accordance with the Minor Municipalities Act and Rules which will be suspended from operation soon after these Bye-laws and Rules appended are given effect to.

Any inhabitant of the Municipality objecting to the proposals may within one month from the date of publication of this notification in the *Mysore Gazette*, send his objections in writing to the President, Town Municipal Council, Bellur.

Bellur Town Municipality Octroi Rules.

1 Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each in Schedule I.

2 The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer for the settlement of the duty to be paid.

3 When the goods have been examined at the octroi Ookad, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon; provided that if the duty to which the goods are liable does not exceed five rupees the octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by railway the Inspector or other officer in charge of the octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4 When goods accompanied by a pass as aforesaide are brought to the Central Office, they may be unloaded and weighed or counted by the officer in charge of the octroi office. Upon ascertainment of the amount of octroi payable on the goods; the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the octroi office, when the duty is paid as above, a permit shall be granted by the officer in charge of the Central Octroi Office for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5 With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the central octroi office. Whenever the invoice produced by the importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the central octroi office to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the central octroi office at current rates and octroi levied accordingly.

Explanation.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charge, freight charges, cart hire, etc., less trade discount shown in the invoice.

6 With the previous approval of the President, in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 25 as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the central octroi office, provided that he makes arrangements satisfactorily to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any of such goods for inspection at the central octroi office.

Every deposit holder under this rule shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposit Room—Central Octroi Office (Bonded Warehouse).

7 The Municipal Council shall provide a bonded warehouse in the central octroi office for the custody of goods which may be deposited under Rule 3 of the octroi rules.

8. The bonded warehouse shall be open for the transaction of business from 8 A.M. to 5 P.M., daily except on Sundays and Holidays authorised by the President. Arrangements shall however be made by the Officer-in-charge of the octroi office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the bonded warehouse shall unless the officer-in-charge of the octroi office has previously by weighing counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and if necessary of the value of the goods.

10. A receipt in the form appended (Schedule No. 3) shall be given by the officer-in-charge of the Central Octroi Officer for all the goods deposited in the bonded warehouse and a register of all such goods shall be maintained.

11. The receipt given by the octroi department for depositing the goods should be returned before taking delivery of the articles to which it refers; otherwise the officer-in-charge of the Central Octroi Office may refuse to deliver the article.

12. If the depositer does not himself take delivery of the article deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer-in-charge of the octroi office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer-in-charge of the octroi office.

13. Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may, on paying full duty thereon, import such goods into the municipal limits covered by a permit or may export such goods immediately after the receipt into the octroi office free covered by an export pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the warehouse, be stamped by the officer-in-charge, so as to show that they are under deposit.

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the warehouse until storage fees has been paid thereon under the following rules :—

(*a*) Goods shall be allowed to remain 24 hours free of charge counted from sunrise to sunrise.

(*b*) After that period single rates as in the following table (appended) shall be charged for seven days or portion thereof :—

(*c*) Double these rates shall be charged after seven days, provided that the President, may in his discretion allow a reduction in or exemption from, such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer-in-charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

Bellur Town Municipality.

Schedule of rates of storage fee under Clause 14 (*b*) of the octroi rules.

ಪಂ. ನಂ ಮತ್ತು ವಿವರ		ಪರಿಮಾಣ	ಮೊಬಲಗು ರೂ. ಪೈ	
1	ತೆಂಗಿನಕಾಯಿ ...	100ರ ಮೂಟೆ 1ಕ್ಕೆ ...	0	6
2	ಎಳ್ಳೆಣ್ಣೆ ...	100 ಕಟ್ಟುಗಳಿಗೆ ...	0	6
3	ಸಕ್ಕರೆ ...	9 ಮಣದ ಮೂಟೆ ಅಥವ ಅದರ ಭಿನ್ನಾಂಶ.	0	6
4	ಸೀಮೆಎಣ್ಣೆ ಮತ್ತು ಎರ್ಣಾ ವಿಧವಾದ ಎಣ್ಣೆಗಳು.	(8 ಗ್ಯಾಲನ್ನಿನ) ಎರಡು ಡಬ್ಬಿಗಳು ಮತ್ತು ಅವುಗಳ ಭಿನ್ನಾಂಶ	0	3
5	ಜವಳಿ ...	ಬೇಲ್‌ಗೆ 400 ಗಜ ಅಥವ 72 ಕ್ಕಿಂತ ಹಾಸಿ ತುಂಡುಗಳು. ಇದಕ್ಕಿಂತ ಕಡಿಮೆ.	1 2	0 0
6	ತಂಬಾಕು ...	24 ಪೌಂಡಿನ ಮೂಟೆ ಅಥವ ಅದರ ಭಿನ್ನಾಂಶ.	0	6
7	ಕಬ್ಬಿಣದ ಮುಟ್ಟುಗಳು ಅಥವ ಯಂತ್ರೋಪಕರಣಗಳು.	ಟನ್ ಒಂದಕ್ಕೆ ಅಥವ ಭಿನ್ನಾಂಶ	4	0
8	ಇತರೆ ...	ಪೆಟ್ಟಿಗೆ, ಕೇಸ್, ಬಂಡಲ್, ಪಿಂಡಿ ಅಥವ ಬ್ಯಾಗ್ ಒಂದಕ್ಕೆ.	1	0

ಒಂದು ಬಂಡಿ ಭಿನ್ನಾಂಶಕ್ಕೆ ಒಂದು ಬಂಡಿ ಭಾರದ ಮೊತ್ತ

16. When goods stored by the wholesale dealer in the bonded warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that before selling such goods notice of that fact shall be posted for seven days at the bonded warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the octroi rules the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

Schedule No. II. 404

To

The Officer in charge of the Octroi Office, Town Municipal Council, Bellur.

Please receive the undermentioned goods and deposit them in the Koti.

Name of the depositor	Description of articles deposited	No. of packages	Distinguishing marks, if any	Measurement	Quantity	Value	Remarks
				C.Ft. C. In.			

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Rule Nos. 10 to 14, 16, 17 and 18 relating to the deposit.

Signature of Depositor.

Address

Witness :—

Signature.....

Date.....

Schedule No. III.

Octroi Officer of Bonded Warehouse, Bellur Town Municipality.

Received for deposit the undermentioned goods from Sri.....

Receipt No.	Consignment No. and date	Goods despatch note number	Name and description of articles	No. of articles	Remarks

Octroi Clerk.

Officer-in-charge of Octroi Office or Bonded Warehouse.

Octroi Bye-laws.

Bellur Town Municipality.

1 The octroi limits for the purpose of collecting octroi shall be the municipal limits.

2 (*a*) No article liable to octroi shall be brought within the unicipal ulimits except by one of the high roads and the cross roads specified in the annexed schedule or by the railway.

(*b*) In the case of articles imported into the town through the post office, which are liable to octroi duty, the importer shall immediately after taking delivery of the same from the postal authorities produce the same without breaking bulk together with the relevant invoice to the central octroi office and pay the octroi due thereon before conveying it to his house or place of business.

3 (*a*) The octroi posts at which such goods shall be liable to inspection shall be ookads on the high roads as well as the cross roads specified in the schedule, the bonded warehouse and Railway Station and every person bringing dutiable goods within the municipal area shall report the fact at the first of such posts on the route by which they

are brought. All officials of the octroi department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under section 85 of the Town Municipalities Act, 1951.

(*b*) All persons driving vehicles shall stop them at the octroi posts when entering the Town Municipal limits (whenever required to do so the octroi staff) for the purposes of examining and searching articles liable to octroi.

19 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20 Any person may, with the sanction of the President, be permitted to use any place as of bonded warehouse on payment of the cost of such establishment and subject to such conditions, as may, in each case, be fixed by the President.

21 *Exemptions.*—In the following cases no octroi shall be levied.

List of articles exem[pt]ed from Octroi on which no Octroi shall be levied [u]der Clause 21 of the Rules.

ಜಂ. ನಂ.	ವಿವರ		ಪರಿಮಾಣ
1	ಮೈನೂರಿನ ಕಂಬಳಿಗ[ಳು]		
2	ಮುನಿಸಿಪಾಲಿಟಿಗೆ ಸೇ[ರಿ]ದ ಪದಾರ್ಥಗಳು.		
3	ಈ ಕೆಳಗೆ ಕಂಡ ಸ್ವಂ[ತ] ಉಪಯೋಗಕ್ಕಾಗಿ ತಂದಿರುವ [ಪ್ರ]ಮಾಣುಗಳು.		
	ತೆಂಗಿನಕಾಯಿಗಳು	...	6
	ಕೊಬ್ಬರಿ	...	2½ ಸೇ.
	ಬೆಲ್ಲ	...	5 ಸೇ.
	ಸಕ್ಕರೆ	...	10 ಸೇ.
	ಸೀಮೆಯೆಣ್ಣೆ ಮತ್ತು ಇ[ತರ] ಎಣ್ಣೆಗಳು.		5 ಸೇ.
	ಹೊಗೆಸೊಪ್ಪು	...	1 ಸೇ.
	ಬಟ್ಟೆ	...	8 ಗಜಗಳು.

ಹೆಚ್ಚಿಗೆ ಇದ್ದಲ್ಲಿ ಆಕ್ಟ್ರಾಯಿ ಪಾವತಿ ಆಗತಕ್ಕದ್ದಿರುತ್ತ[ದೆ].

22 A receipt in the prescribed form will be granted for payments made.

SCHEDULE No. 1.

Under Clause 22 of the Octroi Rules.

Rates of Octroi to be levied.

ಜಂ. ನಂ.	ಪದಾರ್ಥಗಳು	ಪರಿಮಾಣ	ಪ್ರಸ್ತುತ ಇರುವ ದರ ರೂ. ಆ. ಕಾ.	ಪುನಃ ತರಬೇಕಾದ ದರ ರೂ. ಆ. ಕಾ.
1	ತೆಂಗಿನಕಾಯಿ	100ಕ್ಕೆ ...	0 8 4	0 8 4
2	ಎಳನೀರು	100ಕ್ಕೆ ...	0 8 4	0 8 4
3	ವೀಳೆಯದೆರೆ	100ರ ಕಟ್ಟು 1ಕ್ಕೆ ...	0 0 1	0 0 1
4	ಕೊಬ್ಬರಿ	ಮಣ 1ಕ್ಕೆ ...	0 8 0	0 8 0
5	ಸಕ್ಕರೆ	ಮಣ 1ಕ್ಕೆ ...	0 2 0	0 4 0
6	ಹೊಗೆಸೊಪ್ಪು, ಕಡ್ಡಿಪುಡಿ	ಮಣ 1ಕ್ಕೆ ...	0 8 0	0 8 0
7	ಅಡು, ಕುರಿ, ಮೇಕೆ	ತಲೆ 1ಕ್ಕೆ ...	0 1 0	0 1 0
8	ಬೆಲ್ಲ	ಮಣ 1ಕ್ಕೆ ...	0 2 0	0 2 0
9	ಎಣ್ಣೆಗಳು (ಎಲ್ಲಾ ತರಹ)	ಮಣ 1ಕ್ಕೆ ...	0 2 0	0 2 0
10	ಸೀಮೆಯೆಣ್ಣೆ	ಟಿನ್ 1ಕ್ಕೆ ...	0 2 0	0 2 0
11	ಎಣ್ಣೆ ಬೀಜ ಮತ್ತು ಕಾಯಿ	100 ಸೇ. ಪಲ್ಲ 1ಕ್ಕೆ ...	0 2 0	0 2 0
12	ಸಿಗರೇಟು (ಎಲ್ಲಾ ತರಹ)	1,000ಕ್ಕೆ ...	0 2 0	0 4 0
13	ಬೀಡಿ (ಎಲ್ಲಾ ತರಹ)	1,000ಕ್ಕೆ ...	0 1 0	0 1 0
14	ಸುಣ್ಣ	ಗಾಡಿ 1ಕ್ಕೆ ...	0 4 0	0 4 0
15	ಡೀಸ್ಸೆಲ್ ಆಯಿಲ್	ಟಿನ್ 1ಕ್ಕೆ ...	0 2 0	0 2 0
16	ಜವಳಿ	1 ರೂಪಾಯಿಗೆ ...	0 0 3	0 0 3
17	ತುಪ್ಪ	ಮಣ 1ಕ್ಕೆ ...	0 4 0	0 4 0
18	ಪೆಟ್ರೋಲ್	ಗ್ಯಾಲನ್ 1ಕ್ಕೆ ...	...	0 2 0
19	ಸಿಮೆಂಟ್	ಮಣ 1ಕ್ಕೆ ...	...	0 0 6
20	ಗೋಣಿಚೀಲ	ಚೀಲ 1ಕ್ಕೆ ...	...	0 0 1
21	ಅಡಿಕೆ	5 ಮಣಕ್ಕೆ ...	...	0 2 0
22	ಮಂಗಳೂರು ಹೆಂಚು	1 ರೂಪಾಯಿಗೆ ...	...	0 0 3
23	ಕಡಪಾಕಲ್ಲು	1 ರೂಪಾಯಿಗೆ ...	...	0 0 3

(*c*) Breach of clause (b) of the Bye-law shall render the offender liable on conviction to a fine not exceeding Rupees fifty.

4. All persons bringing into or receiving from beyond the octroi limits of the Municipality, any article on which octroi is payable or any conveyance or package containing such article shall—

(*a*) exhibit the same at the octroi katte located at the entrance of the Town so as to enable the octroi officer to inspect the same; and

(*b*) communicate to the officer any information relating to the article, produce the Bill, Invoice, way pass or any other document relating to the article and show the quantity and value of the articles for purposes of check. He shall also unload if the same is found necessary or help in unloading for checking.

5. The octroi posts at which such conveyances, packages or articles shall be liable to inspections shall be the katte on the High Roads described in Schedule I. The bonded warehouse and the Railway Station, including all its gates and octroi office and every person bringing dutiable goods within the town shall report the fact at the first at such katte on the route by which it is brought. The Executive Officer, the Health Inspector and all officers octroi, not below the rank of Mutsaddi and all persons incharge of the katte are authorised to inspect the contents of any conveyance or package under Section 85(1) of the Town Municipalities Act of 1951.

6. A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

Grant of licenses for the sales of certain articles.

7. The conditions on or subject to which licences for sale of articles liable to octroi may be granted shall be as follows—

Octroi License of wholesale dealers.

(*a*) That the license shall be inforce only till the 31st March of every financial year and that it shall be shown to any octro officer when he shall lawfully call for the same.

(*b*) That dues written notice of the despatch of all consignment of articles to the licensees address and probable date of arrival within the Municipal limits be given to the Officer-in-charge of the Town Bonded Warehouse, that these goods be brought within the Municipal limits between

the hours of 6 A.M. and 6 P.M. and by any of the public High Roads and cross roads described in schedule or by Railway and that parties in-charge report themselves to the first ookad reached within the Municipal limits, a peon from which will accompany the consignment to the Bonded Warehouse and that the importor or persons-in-charge of the consignment shall be bound to answer truly all lawful questions put by the octroi mutsaddi or the officer-in-charge of the Town Bonded Warehouse.

(*c*) That all octroi articles attempted to be introduced within the Municipal limits after 6 P.M. and before 6 A.M. or by any other than the public roads described in the said schedule or by the Railway will be considered as contraband and treated accordingly.

(*d*) That the articles subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

(*e*) That when by the license the licensee, is authorised to vend the articles noted in the annexed schedule in any form, an account in the accompanying form shall be kept by the licensee of all stock of articles noted in the annexed schedule which are imported and disposed of either by sale within the town or exported beyond the Municipal limits and that such account shall be open to the inspection of any octroi officer above the grade of a peon and shall be submitttted to the Officer-in-charge of the Bonded Warehouse on the 15th of every month for verification.

(*f*) That no dutiable articles intended for consumption in Bellur Town shall under any circumstances, be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

(*g*) That the license shall not be transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

(*h*) That the licensee shall deposit Rs. 100 as security for the due observances of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the licence.

Octroi License by Retail Dealers.

8. (*a*) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws.

(*b*) That in respect of all the articles in the said premises whether purchased or sold by the licensee the octroi duty shall have been paid and the goods shall have been purchased at the Bonded Warehouse or from a duly licensed wholesale dealer.

(*c*) That no article shall be stored or sold in any other place than licensed premises and any article found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(*d*) That the license shall be in force only for twelve months namely from 1st April 19.. ...to 31st March 19..... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(*e*) That the license shall not be transferred buy sale, gift mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(*f*) The licensee shall within fifteen days from the date of issue of licence to have a sign board put up in a conspicuous part of the premises occupied by him with the following inscription legibly printed thereon in Kannada and English.

Number of License.....

Name.....

License to sell.....

(*g*) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the licence, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the licence.

(*h*) That the licence shall be liable to suspension or forfeiture for breach of any of the conditions of the octroi

REFUNDS. 406

9. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import.

(*a*) On the timber imported and re-exported within six months from the date on which octroi was levied.

(*b*) On piece goods within three months from the date on which octroi was levied.

(*c*) All other articles within one month from the date on which octroi was levied:

Provided that no refundshall be granted of any sum less than one rupee.

10. Any person claiming refund under the above bye-laws shall produce the goods to be exported at the central octroi office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same before he presents at the octroi office. He shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the articles at the time of its import.

11. Any person who has been exempted under rule 6 of the octroi rules from production of goods at the octroi office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

12. The officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the form annexed.

13. All goods exported under such pass and also all goods exported under free export pass under rule No. 13 of the octroi rules shall be produced by the exporter at the octroi post of exit.

14. The octroi subordinate in charge of the post or exist shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

15. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise, he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

16. If the goods are for export by rail the octroi subordinate in charge of the station of an exit shall retain the pass pending production of a railway receipt for the goods covered by the pass, upon production of the Railway receipt, if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the Railway receipt in question, he will then endorse on the reverse of the form and also on the coupon the number and date of the Railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

17. In all cases in which refunds are claimed, the triplicate pass duly endorsed as provided by bye-laws 15 and 16 respectively must be produced at the Central Octroi Office by the person keeping the refund and if after due check the officer in charge is satisfied that a refund of octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

18. Every importer of dutiable articles shall, if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise.

19. Any person importing or exporting dutiable articles who infringes the above bye-laws shall be liable to a fine of ten times the octroi payable on such goods or shall be liable on conviction before a Magistrate to a fine not

Endorsement by Verifying Officer.

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15

I have this day.....at.....A.M./P.M. satisfied myself that they agree with the details of the application.

.....

Signature of the Verifying Officer.

Endorsement by the Mutsaddi at the Ookad of Export.

I certify that the goods numbering/weighing.....mentioned in this application passed out of the Municipal limits in my presence on.....at.....

.....

Signature of the Mutsaddi at Export Ookad.

(Counterfoil).

Certified that the goods mentioned in the application have actually passed out of the Municipal limits in my presence on.....at.....

.....

Signature of the Mutsaddi at Export Ookad.

Report of Refund Clerk.

Checked and agreed with the Refund Ledger (the exporter has produced Railway Receipt No.....in proof of export).

.....

Signature of Refund Clerk.

Order of Disbursing Officer.

Pay Rs.....

Date.....

.....

Signature and Designation.

MUNICIPALITY OF .....

Form of application for refund of octroi on goods exported from the Municipality.

To be filled up by the exporter										To be filled up by the verifying officer					Coupon
Description of goods	Quantity, number and value	Name of the exporter with address in full	Name of person presenting this application with address in full	Place to which the goods are exported.	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance	Particulars of packages, *e.g.*, number of bags, baskets, etc.	Deduction to be made from the quantity, number or value of goods.	Why deducted	Net quantity, value or number	Rate of Octroi	Amount of refund.	Application Number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to..... who is my authorised agent.

.....

Signature of exporter or his authorised representative.

Payee's Acknowledgment.

I acknowledge receipt of the amount in the payment order, namely, Rs.....words.....

Date.....

.....

Signature of Payee.

Schedule under Octroi Bye-law No. 2.

No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and cross roads specified below as per Octroi Bye-law No. 2.

East—Veeravaishnava River causeway.
West—Dasanakere.
South—Electric Colony Bridge.
North—Dasanakere, Bellur Nala, Gowrikola, etc., near wet lands.

Schedule under Bye-law No 7(c).

Sl. No.	Articles	Sl. No.	Articles
1	Cocoanut green	13	Jaggery
2	Cocoanut fresh	14	Beedies
3	Cocoanut Dry	15	Cigarettes
4	Betel leaves	16	Ghee
5	Sugar	17	Oil seeds
6	Sheep and goat	18	Burnt lime (chunam)
7	Tobacco	19	Cement
8	Kerosene oil	20	Gunny bags
9	Petrol	21	Arecanut
10	Piece goods	22	Mangalore tiles
11	Cocoanut oil	23	Cuddapah slabs
12	Diesel oil and other mineral oil		

B. J. SURENDRAKUMAR,
2302 *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, BELLUR, NAGAMANGALA, TALUK.

Notification dated 5th January 1957.

No. O.C. 45—56-57. Notice is hereby given to the inhabitants of the Town Municipality of Bellur, Nagamangala Taluk, that the Municipal Council desires to impose a rate on buildings and lands defind in the rules in lieu of the existing tax.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of publication of this notice in *Mysore Gazette*, send his objections in writing to the Municipal Council.

Rules.

Rules for the levy and recovery of a rate on buildings and lands proposed to be adopted by the Town Municipal Council, Bellur, under Section 46(2) of the Mysore Town Municipalities Act 1951, as per its resolution dated..... 1956.

1. A rate on buildings and lands shall be levied in Bellur Town Municipality for municipal purposes. The rate on the following basis shall be payable andon the dates indicated hereunder :—

(i) lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use.

Eight annas for every one hundred square yards.

(ii) Buildings and lands or both not falling under (i).

Six per contum on the annual letting value.

The rates shall be payable in two instalments in the months of April and October every year.

2. *How rates may be collected.*—The rates imposed by these rules shall be collected by the Municipality Departmentally.

3. *Remissions.*—Subject to the sanction of Government remission may be made to any extent by the Municipality on the recommendation of the Municipal Council in cases in which the Municipal Council is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4. *Claims for refund when not entertainable.*—No claim for refund of any sum paid to Municipality on account of rates on building or lands shall be entertained, unless application, therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

5. *Payment of refund when to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three month of delivery to sum of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. *Order of payment of refund to be written on bill from.*—Every order for papment of a refund shall be written on a bill in the form given in Schedule (A) and signed by President.

7. *Entry in the assessment list on sub-division.*—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see objection to the same, cause each sub-division to be entered in the assessment list as if it was a seaarate property.

8. *How bills prepared and issued.*—All bills under Section 92(1) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other officer authorised by the President.

9. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 79, process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

10. *Owner should givenotice of re-occupation.*—When an owner has given notice of vacancy, he shall also give notice in writing to the President within 15 days of the date of subsequent re-occupation and failing this he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11. *Notice fee.*—For every notice of demand issued under sub-section 3 of Section 92 of the Act, fees shall be leivied at the following rates :—

(i) A fee of Re. 0—1—0 if the amount is less than Rs. 5.
(ii) A fee of Re. 0—2—0 if the amount due is not less than Rs. 5 but less than Rs. 10.
(iii) A fee of Re. 0—4—0 if the amount due is not less than Rs. 10 but less than Rs. 50.
(iv) A fee of Re. 0—6—0 if the amount due is not less than Rs. 50 but less than Rs. 100.
(v) A fee of Re. 0—8—0 if the amount due is over Rs. 100.

12. *Warrent fees.*—For every distraint made under sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates :—

(i) A fee of Re 0—4—0 if the amount due is less than Rs. 5.
(ii) A fee of Re. 0—6—0 if the amount is not less than Rs. 5 but less than Rs. 10.
(iii) A fee of Re. 0—8—0 if the amount due is not less than Rs. 10 but less than Rs. 25.
(iv) A fee of Re. 1—0—0 if the amount due is not less than Rs. 25 but less than Rs. 50.
(v) A fee of Rs. 2—0—0 if the amount due is not less than Rs. 50 but less than Rs. 75.
(vi) A fee of Rs 3—0—0 if the amount due is not less than Rs. 75 but less than Rs. 100.
(vii) A fee of Rs. 5—0—0 if the amount due is Rs. 100 and over.

When property distrained is kept in charge of peons an additional fee of four annas per peon for each day shall be levied.

13. *Maintenance.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section 5.

Sl. No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day. Rs. a. p.
1	Elephant	3 0 0
2	Camel	1 0 0
3	Buffallo	0 8 0
4	Calf	0 2 0
5	Bullock or Cow	0 4 0
6	Heifer or Calf	0 2 0
7	Goat and Sheep	0 1 0
8	Fowl	0 2 0
9	Horse	0 4 0
10	Donkey (either younger or grown)	0 2 0
11	Pig	0 1 0
12	Birds of all kinds	0 1 0
13	Kid	0 1 0

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

14. The Revenue Inspector or Bill Collector or such other official authorised by the President in this behalf is authorised to receive Municipal dues under these rules.

15. *Under Section 46 (1) when Municipal dues may be written off.*—Arrears of the tax may be written off as irrecoverable if after it has been outstanding for at least a year in the case of a sum less than Rs. 5 and three years in other cases. The Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and deligence and that the sums due cannot be